

TITLE 18. STATE BOARD OF EQUALIZATION

NOTICE OF DECISION AS REQUIRED BY GOVERNMENT CODE SECTION 11340.7

On June 20, 2008, the California State Board of Equalization received a petition from Mr. William M. Connell requesting that the Board adopt a Regulation to Designate Qualified Veteran Itinerant Vendors as Consumers of Tangible Personal Property.

Mr. Connell petitioned the Board to adopt a new regulation providing that an itinerant vendor, who is a qualified United States veteran, is the consumer, not the retailer, of goods that the veteran sells.

The Board's authority to adopt regulations interpreting and implementing the Sales and Use Tax Law is found in Revenue and Taxation Code section 7051.

The Board scheduled this matter for hearing on the Chief Counsel Matters agenda at its July 8, 2008 Board meeting. At its July 8, 2008 meeting, the Board voted to continue the petition to October 1-3, 2008 Board meeting. That decision was based on the Board's conclusion that the petition's intent could be satisfied by two bills, AB 1952, and AB 3009, currently being considered by the California Legislature.

A hardcopy of the petition may be requested by contacting Mr. Rick Bennion, P.O. Box 942879, 450 N Street, MIC: 80, Sacramento, CA 94279-0080; Telephone (916) 445-2130; Fax (916) 324-3984; E-mail Richard.Bennion@boe.ca.gov.

Questions regarding this matter should be directed to Tax Counsel Carla Caruso, Telephone (916) 324-2816, Fax (916) 323-3387, or E-mail Carla.Caruso@boe.ca.gov.